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STATUTORY INSTRUMENTS

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**2006 No. 3399 (C.126)**

**CORPORATION TAX  
INCOME TAX**

The Finance Act 2006, Section 53(1) (Films and  
Sound Recordings) (Appointed Day) Order 2006

Made - - - - 18th December 2006

The Treasury make the following Order in exercise of the power conferred upon them by section 53(1) of the Finance Act 2006(1):

1. This Order may be cited as the Finance Act 2006, Section 53(1) (Films and Sound Recordings) (Appointed Day) Order 2006.
2. The day appointed for the purposes of section 53(1) of the Finance Act 2006 is 1st January 2007.

18th December 2006

*Kevin Brennan*  
*Alan Campbell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order appoints 1st January 2007 as the day on which the provisions of Chapter 3 of Part 3 of the Finance Act 2006 (film and sound recordings) come into force.

A regulatory impact assessment has been prepared in relation to the provisions of the Finance Act 2006 dealing with the taxation of film production and is available on HM Treasury's website at [http://www.hm-treasury.gov.uk/media/1E6/1B/bud06\\_rias\\_896.pdf](http://www.hm-treasury.gov.uk/media/1E6/1B/bud06_rias_896.pdf).